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IN THE CLAIMS:

Please amend the claims as follows:

1. **(Currently Amended)** An impact reduction vehicle bumper system, comprising:

at least two frame rails;

at least two brackets coupled respectively to the at least two frame rails;

a beam attached to the at least two brackets;

a plate member attached to the beam; and

at least two frame rail extensions coupled to the at least two brackets,

wherein each bracket of the at least two brackets is disposed between and directly connected to a first longitudinal end face of a corresponding frame rail of the at least two frame rails and either one of a first longitudinal end face and a second longitudinal end face of the beam, and

wherein the first and second longitudinal end faces of the beam are parallel relative to a longitudinal axis of each frame rail extension and the first longitudinal end face of each frame rail is orthogonal relative to the longitudinal axis of each frame rail, and

wherein each frame rail extension includes a first end face and a second end face opposite the first end face relative to a direction defined by the longitudinal axis of the frame rail extension, the first end face being coupled to a corresponding bracket and the second end face being disposed forward of a longitudinal front face of the beam.

2. **(Previously Presented)** The impact reduction vehicle bumper system according to claim 1, wherein the plate member is composed of steel and is welded to the beam.

3. **(Previously Presented)** The impact reduction vehicle bumper system according to claim 1, wherein the beam and brackets are composed of steel and the beam is welded to the brackets.

4. **(Previously Presented)** The impact reduction vehicle bumper system according to claim 1, wherein the frame rail extensions are composed of a steel and are welded to the brackets.

5. **(Original)** The impact reduction vehicle bumper system according to claim 4, wherein the brackets are side brackets.

6. **(Original)** The impact reduction vehicle bumper system according to claim 1, wherein the plate member has a U-shaped cross-section.

7. **(Original)** The impact reduction vehicle bumper system according to claim 6, wherein the plate member has a multi -step U-shaped cross-section.

8. **(Original)** The impact reduction vehicle bumper system according to claim 7, wherein the multi-step U-shaped cross-section is a three -step U-shaped cross-section.

9. **(Previously Presented)** The impact reduction vehicle bumper system according to claim 1, wherein the at least two frame rail extensions include an upper extension, a lower extension and an inner extension.

10. **(Original)** The impact reduction vehicle bumper system according to claim 9, wherein the upper and lower extensions form an angled box and the inner extension is disposed between the upper and lower extensions.

11. **(Previously Presented)** The impact reduction vehicle bumper system according to claim 1, wherein the plate member absorbs kinetic energy during a collision without causing a peak force greater than 7.5 kN.

12. **(Previously Presented)** The impact reduction vehicle bumper system according to claim 1, wherein the plate member absorbs kinetic energy during a collision without causing a peak moment greater than 510 Nm.

13. **(Original)** The impact reduction vehicle bumper system according to claim 1, wherein the impact reduction system is a vehicle front bumper.

14. **(Previously Presented)** The impact reduction vehicle bumper system according to claim 13, wherein the vehicle front bumper is mountable on a vehicle.

Please new claims 15-27 as follows:

--15. **(New)** An impact reduction vehicle bumper system, comprising:

at least two frame rails;

at least two brackets coupled respectively to the at least two frame rails;

a beam attached to the at least two brackets;

a plate member attached to the beam; and

at least two frame rail extensions coupled to the at least two brackets, wherein the at least two frame rail extensions include an upper extension, a lower extension and an inner extension,

wherein each bracket of the at least two brackets is disposed between and directly connected to a first longitudinal end face of a corresponding frame rail of the at least two frame rails and either one of a first longitudinal end face and a second longitudinal end face of the beam, and

wherein the first and second longitudinal end faces of the beam are parallel relative to a longitudinal axis of each frame rail extension and the first longitudinal end face of each frame rail is orthogonal relative to the longitudinal axis of each frame rail.

16. **(New)** The impact reduction vehicle bumper system according to claim 15, wherein the plate member is composed of steel and is welded to the beam.

17. **(New)** The impact reduction vehicle bumper system according to claim 15, wherein the beam and brackets are composed of steel and the beam is welded to the brackets.

18. **(New)** The impact reduction vehicle bumper system according to claim 15, wherein the frame rail extensions are composed of a steel and are welded to the brackets.

19. **(New)** The impact reduction vehicle bumper system according to claim 18, wherein the brackets are side brackets.

20. **(New)** The impact reduction vehicle bumper system according to claim 15, wherein the plate member has a U-shaped cross-section.

21. **(New)** The impact reduction vehicle bumper system according to claim 20, wherein the plate member has a multi -step U-shaped cross-section.

22. **(New)** The impact reduction vehicle bumper system according to claim 21, wherein the multi-step U-shaped cross-section is a three -step U-shaped cross-section.

23. **(New)** The impact reduction vehicle bumper system according to claim 15, wherein the upper and lower extensions form an angled box and the inner extension is disposed between the upper and lower extensions.

24. (New) The impact reduction vehicle bumper system according to claim 15, wherein the plate member absorbs kinetic energy during a collision without causing a peak force greater than 7.5 kN.

25. (New) The impact reduction vehicle bumper system according to claim 15, wherein the plate member absorbs kinetic energy during a collision without causing a peak moment greater than 510 Nm.

26. (New) The impact reduction vehicle bumper system according to claim 15, wherein the impact reduction system is a vehicle front bumper.

27. (New) The impact reduction vehicle bumper system according to claim 26, wherein the vehicle front bumper is mountable on a vehicle.--